



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE  
OFFICE OF THE DIRECTOR

P.O. Box 47454 • Olympia, Washington 98504-7454 • (360) 753-5574 • FAX (360) 586-5543

July 30, 2009

Scott Peterson  
Executive Director  
Streamlined Sales Tax Governing Board, Inc.  
4205 Hillsboro Pike, Suite 305  
Nashville, Tennessee 37215-3339

Dear Mr. <sup>Scott</sup>Peterson:

As required by Section 803 of the Streamlined Sales and Use Tax Agreement (SSUTA), I am recertifying that Washington is in compliance with the SSUTA. I have enclosed our certificate of compliance and taxability matrix with this letter.

Washington's Legislature passed several bills this past year impacting our compliance with the SSUTA.

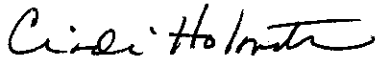
- Substitute Senate Bill 5566 (Chapter 289, Laws of 2009). This bill, effective July 26, 2009, contains the following provisions related to SSUTA compliance:
  - In accordance with SSUTA Section 313.1, intrastate direct mail transactions are sourced according to SSUTA Section 310(A)(5).
  - Clarifies that ancillary services are sourced to the customer's place of primary use.
- Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). This bill, effective July 26, 2009, adopts the SSUTA definitions of specified digital products. It imposes sales tax on the sale of specified digital products, as well as on other products delivered electronically.
- Senate Bill 6173 (Chapter 563, Laws of 2009). This bill is effective January 1, 2010. It replaces resale certificates in Washington with Department of Revenue-issued reseller permits. Persons making purchases for resale will apply to the Department of Revenue for permits that allow them to purchase items for resale without paying sales tax. The permits will have a unique number assigned by the Department of Revenue and expire after a one-, two-, or four-year period.



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In lieu of the permit, a buyer may present the SSUTA uniform exemption certificate to a seller. If the buyer is required to be registered with the Department of Revenue, it must include the permit number on the SSUTA uniform exemption certificate.

Thank you,

A handwritten signature in cursive script, appearing to read "Cindi L. Holmstrom".

Cindi L. Holmstrom  
Director

Enclosures